

ID: CCA\_2014072311161101

[Third Party Communication:

UILC: 6231.13-00

Date of Communication: Month DD, YYYY]

Number: **201432021**

Release Date: 8/8/2014

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**From:** [REDACTED]

**Sent:** Wednesday, July 23, 2014 11:16:11 AM

**To:** [REDACTED]

**Cc:** [REDACTED]  
[REDACTED]  
[REDACTED]

**Bcc:**

**Subject:** RE: Bankruptcy of Parent

The disregarded entity (DE) partner and the parent are treated as one and the same for income tax liability. The DE has no separate several liability because it is a flow-through entity. Thus, we can only assess the parent and other taxable subsidiaries.

Based on the above, we would have to send a converted item notice of deficiency to the parent in order to assess the converted partnership items.